**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**SPECIAL CIVIL APPLICATION No. 12402 of 2007**
**With**
**SPECIAL CIVIL APPLICATION No. 12403 of 2007**
**To**
**SPECIAL CIVIL APPLICATION No. 12406 of 2007**

**For Approval and Signature:**

**HONOURABLE MR.JUSTICE D.H.WAGHELA**

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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**MUKTARAURI RAJANGIRI GOSWAMI**
**Versus**
**DEPUTY COLLECTOR AND ANOTHER**

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**Appearance :**
MR JL HAJARE for Petitioner.
MR SUNIT SHAH, GOVERNMENT PLEADER with MS NISHA PARIKH, AGP for Respondents.

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**CORAM : HONOURABLE MR.JUSTICE D.H.WAGHELA**

**Date : 18/07/2007**

**COMMON JUDGMENT**

Rule. Learned AGP, Ms.Nisha Parikh waives service for the respondents. The petitioners have, in this group of petitions, challenged

orders dated 3/4 March 2003 and order dated 11-2-2003 in Special Civil Application No.12403/07 of the Deputy Collector, Stamp Duty Valuation Organization, Rajkot, whereby additional stamp duty and penalty were ordered to be levied under the provisions of Section 32-A of the Bombay Stamp Act, 1958 and the Rules made thereunder.

Without caring even to filing an affidavit to rebut or admit any of the allegations and averments made in the petition and without contesting the petition on any ground, a concession is made on behalf of the respondents by stating that the impugned orders were suffering from serious procedural irregularities and, therefore, required to be quashed so as to afford to the petitioners a reasonable opportunity of being heard before passing a fresh and legal order under the aforesaid provisions.

Therefore, only on the basis of the aforesaid concession and statement made on behalf of the respondents and by consent the impugned orders are set aside and Rule is made absolute accordingly, with the observation that, in these matters involving collection of revenue by way of stamp duties, the authority concerned will at least now expeditiously make fresh orders in accordance with law, keeping in view the binding precedents and the procedure prescribed under the Rules. Delay of seven years in assessment of proper stamp duty and the expenditure involved in such unnecessary litigation as well as the loss of revenue and harassment to the parties could and ought to have been avoided by proper administration of law by the public servants concerned. However, since it is requested by learned counsel on both the sides that no order regarding cost or fixing of the personal responsibility of the officers concerned may be made, the order is concluded with above observations without any order as to costs.

(D.H.Waghela, J.)

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